

FORM 5870A, SIDE 1

Field Number	Field Name	Form Ref.	Type	Length	Field Description
	Byte Count			4	“nnnn” for variable
	Start of Record Sentinel			4	Value “*****”
000	Record ID			26	Value “FRMb5870Ab(2n)PG01b(9n)” [2n = Form Occurrence Number 01-02; 9n = Taxpayer SSN]
010	Name on return		A	20	
020	SSN on return		N	9	
030	Name of trust		AN	25	
040	Address of trust		AN	35	
050	City		AN	17	
060	State		A	2	Standard postal abbreviation
070	Zip		N	9	
080	FEIN		N	9	
090	Beneficiary’s date of birth		DT	6	MMDDYY
100	Number of trusts		N	3	
	Part I Tax on Accumulation Distribution under IRC Section 667 Section A - Average Income and Determination of Computation years				
110	Amount of current distribution	1	N	12	
120	Income accumulated before born	2	N	12	
130	Line 1 minus line 2	3	N	12	
140	Taxes imposed	4	N	12	
150	Total tax	5	N	12	
160	Tax-exempt interest	6	N	12	
170	Taxable part of line 5	7	N	12	

FORM 5870A, SIDE 1

Field Number	Field Name	Form Ref.	Type	Length	Field Description
180	Number of trust's earlier years	8	N	12	
190	Average annual amount distributed	9	N	12	
200	Multiply line 9 by .25	10	N	12	
210	Number of trust's earlier years	11	N	12	
220	Avg. amount fro recomputing tax	12	N	12	
230	1995 taxable income before distribution	13-1	N	12	
240	1994 taxable income before distribution	13-2	N	12	
250	1993 taxable income before distribution	13-3	N	12	
260	1992 taxable income before distribution	13-4	N	12	
270	1991 taxable income before distribution	13-5	N	12	
	Section B Tax Attributable to the Accumulation Distribution				
280	Year digit	(a)	DT	2	YY
290	Amount from line 13	14(a)	N	12	
300	Year digit	(b)	DT	2	YY
310	Amount from line 13	14(b)	N	12	
320	Year digit	(c)	DT	2	YY
330	Amount from line 13	14(c)	N	12	
340	Amount from line 12 - 1	15(a)	N	12	

FORM 5870A, SIDE 1

Field Number	Field Name	Form Ref.	Type	Length	Field Description
350	Amount from line 12 - 2	15(b)	N	12	
360	Amount from line 12 - 3	15(c)	N	12	
370	Recomputed taxable income - 1	16(a)	N	12	
380	Recomputed taxable income - 2	16(b)	N	12	
390	Recomputed taxable income - 3	16(c)	N	12	
400	Tax on line 16 amount -1	17(a)	N	12	
410	Tax on line 16 amount - 2	17(b)	N	12	
420	Tax on line 16 amount - 3	17(c)	N	12	
430	Tax before credits - 1	18(a)	N	12	
440	Tax before credits - 2	18(b)	N	12	
450	Tax before credits - 3	18(c)	N	12	
460	Additional tax before credits - 1	19(a)	N	12	
470	Additional tax before credits - 2	19(b)	N	12	
480	Additional tax before credits - 3	19(c)	N	12	
@490	Explanation of adjustment		A	6	“STMbnn” or blank
500	Tax credit adjustment - 1	20(a)	N	12	
510	Tax credit adjustment - 2	20(b)	N	12	
520	Tax credit adjustment - 3	20(c)	N	12	
530	Line 19 minus line 20 - 1	21(a)	N	12	
540	Line 19 minus line 20 -2	21(b)	N	12	
550	Line 19 minus line 20 - 3	21(c)	N	12	
560	AMT adjustments - 1	22(a)	N	12	
570	AMT adjustments - 2	22(b)	N	12	
580	AMT adustments - 3	22(c)	N	12	

FORM 5870A, SIDE 1

Field Number	Field Name	Form Ref.	Type	Length	Field Description
590	Combine line 21 and line 22	23(a)	N	12	
600	Combine line 21 and line 22	23(b)	N	12	
610	Combine line 21 and line 22	23(c)	N	12	
620	Add line 23(a) through 23(c)	24	N	12	
630	Divide line 24 amount by 3	25	N	12	
640	Multiply line 25 amount by line 11 number	26	N	12	
650	Enter line 4 amount	27	N	12	
660	Partial tax	28	N	12	
	Record Terminus Character			1	Value “#”

FORM 5870A, SIDE 2

Field Number	Field Name	Form Ref.	Type	Length	Field Description
	Byte Count			4	“nnnn” for variable
	Start of Record Sentinel			4	Value “*****”
700	Record ID			26	Value “FRMb5870Ab(2n)PG02b(9n)” [2n = Form Occurrence Number 01-02; 9n = Taxpayer SSN]
	Part II Section A				
710	Income accumulated over 5 years	1	N	12	
720	Divide line 1 by 6	2	N	12	
730	Resident 1995	3(a)	A	3	Value “YES” or “NO”
740	Resident 1994	3(b)	A	3	Value “YES” or “NO”
750	Resident 1993	3(c)	A	3	Value “YES” or “NO”
760	Resident 1992	3(d)	A	3	Value “YES” or “NO”
770	Resident 1991	3(e)	A	3	Value “YES” or “NO”
780	Taxable income before distribution 1995	4(a)	N	12	
790	Taxable income before distribution 1994	4(b)	N	12	
800	Taxable income before distribution 1993	4(c)	N	12	
810	Taxable income before distribution 1992	4(d)	N	12	
820	Taxable income before distribution 1991	4(e)	N	12	
830	Enter amount from line 2 - 1995	5(a)	N	12	
840	Enter amount from line 2- 1994	5(b)	N	12	
850	Enter amount from line 2 - 1993	5(c)	N	12	

FORM 5870A, SIDE 2

Field Number	Field Name	Form Ref.	Type	Length	Field Description
860	Enter amount from line 2 - 1992	5(d)	N	12	
870	Enter amount from line 2 - 1991	5(e)	N	12	
880	Recomputed taxable income 1995	6(a)	N	12	
890	Recomputed taxable income 1994	6(b)	N	12	
900	Recomputed taxable income 1993	6(c)	N	12	
910	Recomputed taxable income 1992	6(d)	N	12	
920	Recomputed taxable income 1991	6(e)	N	12	
930	Tax on line 6 amounts 1995	7(a)	N	12	
940	Tax on line 6 amounts 1994	7(b)	N	12	
950	Tax on line 6 amounts 1993	7(c)	N	12	
960	Tax on line 6 amounts 1992	7(d)	N	12	
970	Tax on line 6 amounts 1991	7(e)	N	12	
980	Tax before credits 1995	8(a)	N	12	
990	Tax before credits 1994	8(b)	N	12	
1000	Tax before credits 1993	8(c)	N	12	
1010	Tax before credits 1992	8(d)	N	12	
1020	Tax before credits 1991	8(e)	N	12	
1030	Additional tax before credits 1995	9(a)	N	12	
1040	Additional tax before credits 1994	9(b)	N	12	
1050	Additional tax before credits 1993	9(c)	N	12	
1060	Additional tax before credits 1992	9(d)	N	12	
1070	Additional tax before credits 1991	9(e)	N	12	
@1080	Explanation of adjustment		A	6	"STMbnn" or blank

FORM 5870A, SIDE 2

Field Number	Field Name	Form Ref.	Type	Length	Field Description
1090	Tax credit adjustment 1995	10(a)	N	12	
1100	Tax credit adjustment 1994	10(b)	N	12	
1110	Tax credit adjustment 1993	10(c)	N	12	
1120	Tax credit adjustment 1992	10(d)	N	12	
1130	Tax credit adjustment 1991	10(e)	N	12	
1140	Line 9 minus line 10 - 1995	11(a)	N	12	
1150	Line 9 minus line 10 - 1994	11(b)	N	12	
1160	Line 9 minus line 10 - 1993	11(c)	N	12	
1170	Line 9 minus line 10 - 1992	11(d)	N	12	
1180	Line 9 minus line 10 - 1991	11(e)	N	12	
1190	AMT adjustment 1995	12(a)	N	12	
1200	AMT adjustment 1994	12(b)	N	12	
1210	AMT adjustment 1993	12(c)	N	12	
1220	AMT adjustment 1992	12(d)	N	12	
1230	AMT adjustment 1991	12(e)	N	12	
1240	Add line 11 and line 12 - 1995	13(a)	N	12	
1250	Add line 11 and line 12 - 1994	13(b)	N	12	
1260	Add line 11 and line 12 - 1993	13(c)	N	12	
1270	Add line 11 and line 12 - 1992	13(d)	N	12	
1280	Add line 11 and line 12 - 1991	13(e)	N	12	
1290	Add line 13(a) through 13(e)	14	N	12	
	Section B				
1300	Income accumulated over 4 years	1	N	12	

FORM 5870A, SIDE 2

Field Number	Field Name	Form Ref.	Type	Length	Field Description
1310	Number of years trust accumulated income	2(a)	N	3	
1320	Add line 2a and 2b	3	N	3	
1330	Divide line 1 by line 3	4	N	12	
1340	Were you a resident 1995	5(a)	A	3	Value "YES" or "NO"
1350	Were you a resident 1994	5(b)	A	3	Value "YES" or "NO"
1360	Were you a resident 1993	5(c)	A	3	Value "YES" or "NO"
1370	Were you a resident 1992	5(d)	A	3	Value "YES" or "NO"
1380	Taxable income before distribution 1995	6(a)	N	12	
1390	Taxable income before distribution 1994	6(b)	N	12	
1400	Taxable income before distribution 1993	6(c)	N	12	
1410	Taxable income before distribution 1992	6(d)	N	12	
1420	Amount from line 4 - 1995	7(a)	N	12	
1430	Amount from line 4 - 1994	7(b)	N	12	
1440	Amount from line 4 - 1993	7(c)	N	12	
1450	Amount from line 4 - 1992	7(d)	N	12	
1460	Recomputed taxable income 1995	8(a)	N	12	
1470	Recomputed taxable income 1994	8(b)	N	12	
1480	Recomputed taxable income 1993	8(c)	N	12	
1490	Recomputed taxable income 1992	8(d)	N	12	
1500	Tax on line 8 amount 1995	9(a)	N	12	

FORM 5870A, SIDE 2

Field Number	Field Name	Form Ref.	Type	Length	Field Description
1510	Tax on line 8 amount 1994	9(b)	N	12	
1520	Tax on line 8 amount 1993	9(c)	N	12	
1530	Tax on line 8 amount 1992	9(d)	N	12	
1540	Tax on line 6 amount 1995	10(a)	N	12	
1550	Tax on line 6 amount 1994	10(b)	N	12	
1560	Tax on line 6 amount 1993	10(c)	N	12	
1570	Tax on line 6 amount 1992	10(d)	N	12	
1580	Line 10 minus line 6 - 1995	11(a)	N	12	
1590	Line 10 minus line 6 - 1994	11(b)	N	12	
1600	Line 10 minus line 6 - 1993	11(c)	N	12	
1610	Line 10 minus line 6 - 1992	11(d)	N	12	
@1620	Explanation of adjustment		A	6	“STMbnn” or blank
1630	Tax credit adjustment 1995	12(a)	N	12	
1640	Tax credit adjustment 1994	12(b)	N	12	
1650	Tax credit adjustment 1993	12(c)	N	12	
1660	Tax credit adjustment 1992	12(d)	N	12	
1670	Line 11 minus line 12 - 1995	13(a)	N	12	
1680	Line 11 minus line 12 - 1994	13(b)	N	12	
1690	Line 11 minus line 12 - 1993	13(c)	N	12	
1700	Line 11 minus line 12 - 1992	13(d)	N	12	
1710	AMT adjustments 1995	14(a)	N	12	
1720	AMT adjustments 1994	14(b)	N	12	
1730	AMT adjustments 1993	14(c)	N	12	
1740	AMT adjustments 1992	14(d)	N	12	

FORM 5870A, SIDE 2

Field Number	Field Name	Form Ref.	Type	Length	Field Description
1750	Add line 13 and line 14 - 1995	15(a)	N	12	
1760	Add line 13 and line 14 - 1994	15(b)	N	12	
1770	Add line 13 and line 14 - 1993	15(c)	N	12	
1780	Add line 13 and line 14 - 1992	15(d)	N	12	
1790	Add line 15(a) through 15(d)	16	N	12	
	Record Terminus Character			1	Value “#”